

## U.S. Customs and Border Protection, DHS; Treasury

## § 132.1

tax. Such shipments must be segregated on the manifest from shipments valued at more than \$200 if an advance manifest is used as the entry document, as provided for in §128.21. If such an advance manifest is used as the entry document, the following are not required to be provided for shipments qualifying under this paragraph:

(1) The Harmonized Tariff Schedule of the United States (HTSUS) subheading number (see §128.21(a)(4)); and

(2) An entry summary (see paragraph (d) of this section).

[T.D. 89-53, 54 FR 19566, May 8, 1989, as amended by T.D. 94-51, 59 FR 30294, June 13, 1994; T.D. 95-31, 60 FR 18991, Apr. 14, 1995; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

### § 128.25 Formal entry procedures.

Formal entry, as provided for under 19 U.S.C. 1484 in parts 141, 142, and 143 (except for subpart C), of this chapter, is required for all shipments exceeding the monetary limitation for informal entry (see §128.24) and any shipment for which the informal entry procedures may not be used (see §128.24).

[T.D. 94-51, 59 FR 30295, June 13, 1994]

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AUTHORITY: 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)), 1623, 1624.

Sections 132.15, 132.17, and 132.18 also issued under 19 U.S.C. 1202 (additional U.S. Note 3 to Chapter 2, HTSUS; additional U.S. Note 8 to Chapter 17, HTSUS; and subchapter II of Chapter 99, HTSUS, respectively), 1484, 1508.

SOURCE: T.D. 73-203, 38 FR 20230, July 30, 1973, unless otherwise noted.

### § 132.0 Scope.

This part sets forth rules and procedures applicable to quotas administered by Headquarters, U.S. Customs Service.

## Subpart A—General Provisions

### § 132.1 Definitions.

When used in this part, the following terms shall have the meaning indicated:

(a) *Absolute (or quantitative) quotas.* “Absolute (or quantitative) quotas” are those which permit a limited number of units of specified merchandise to be entered or withdrawn for consumption during specified periods. Once the quantity permitted under the quota is filled, no further entries or withdrawals for consumption of merchandise subject to quota are permitted. Some absolute quotas limit the entry or withdrawal of merchandise from particular countries (geographic quotas) while others are global quotas and limit the entry or withdrawal of merchandise not by source but by total quantity.

(b) *Tariff-rate quotas.* “Tariff-rate quotas” permit a specified quantity of merchandise to be entered or withdrawn for consumption at a reduced duty rate during a specified period.

(c) [Reserved]

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(d) *Presentation*. “Presentation” is the delivery in proper form to the appropriate Customs officer of:

(1) An entry summary for consumption, which shall serve as both the entry and the entry summary, with estimated duties attached (see § 141.0a(b)); or

(2) An entry summary for consumption, which shall serve as both the entry and the entry summary, without estimated duties attached, if the entry/entry summary information and a valid scheduled statement date (pursuant to § 24.25 of this chapter) have been successfully received by Customs via the Automated Broker Interface; or

(3) A withdrawal for consumption with estimated duties attached.

(e) *Quota-class merchandise*. “Quota-class merchandise” is any imported merchandise subject to limitations under an absolute or a tariff-rate quota.

(f) *Quota priority*. “Quota priority” is the precedence granted to one entry or withdrawal for consumption of quota-class merchandise over other entries or withdrawals of merchandise subject to the same quota.

(g) *Quota status*. “Quota status” is the standing which entitles quota-class merchandise to admission under an absolute quota, or to a reduced rate of duty under a tariff-rate quota, or to any other quota benefit.

[T.D. 73–203, 38 FR 20230, July 30, 1973, as amended by T.D. 79–221, 44 FR 46814, Aug. 9, 1979; T.D. 89–104, 54 FR 50498, Dec. 7, 1989]

### § 132.2 Enactment and administration of quotas.

(a) *Enactment*. Tariff-rate quotas and absolute quotas are established by Presidential proclamations, Executive orders, and legislative enactments. These documents are published in the Customs Bulletin.

(b) *Administration*. Quotas vary by the type of commodity involved, the country of exportation, the period or periods the quota is open and the type of quota. Quotas are divided into two categories: Quotas administered directly by Headquarters, U.S. Customs Service, and quotas administered by other agencies which are enforced by Headquarters, U.S. Customs Service, and which may require special procedures

or special documentation in accordance with the regulations and directives of the particular agency involved.

(c) *Strict construction employed*. The terms of a Presidential proclamation, Executive order, or legislative enactment establishing a quota, and the regulations implementing the quota, must be strictly complied with.

### § 132.3 Observation of official hours.

An entry summary for consumption or a withdrawal for consumption for quota-class merchandise shall be presented only during official office hours, except as provided in §§ 132.12 and 141.62(b) of this chapter. For purposes of administering quotas, “official office hours” shall mean 8:30 a.m. to 4:30 p.m. in all time zones.

[T.D. 79–221, 44 FR 46814, Aug. 9, 1979]

### § 132.4 Quota quantity entry limits.

At the opening of the quota no importer shall be permitted to present entries or withdrawals for consumption of quota-class merchandise for a quantity in excess of the quantity admissible under the applicable quota.

### § 132.5 Merchandise imported in excess of quota quantities.

(a) *Absolute quota merchandise*. Absolute quota merchandise imported in excess of the quantity admissible under the applicable quota must be disposed of in accordance with paragraph (c) of this section.

(b) *Tariff-rate quota merchandise*. Merchandise imported in excess of the quantity admissible at the reduced quota rate under a tariff-rate quota is permitted entry at the higher duty rate. However, it may be disposed of in accordance with paragraph (c) of this section.

(c) *Disposition of excess merchandise*. Merchandise imported in excess of either an absolute or a tariff-rate quota may be held for the opening of the next quota period by placing it in a foreign-trade zone or by entering it for warehouse, or it may be exported or destroyed under Customs supervision.

### § 132.6 Exception to reduced rates.

Reduced or modified duty rates under tariff-rate quotas established pursuant